



STAATSKOERANT

VAN DIE REPUBLIEK VAN SUID-AFRIKA

REPUBLIC OF SOUTH AFRICA

GOVERNMENT GAZETTE

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KANTOOR VAN DIE STAATSPRESIDENT

STATE PRESIDENT'S OFFICE

No. 1423.

4 Julie 1986

Hierby word bekend gemaak dat die Staatspresident sy goedkeuring gegee het aan die onderstaande Wet wat hierby ter algemene inligting gepubliseer word:—

No. 77 van 1986: Finansiewet, 1986.

No. 1423.

4 July 1986

It is hereby notified that the State President has assented to the following Act which is hereby published for general information:—

No. 77 of 1986: Finance Act, 1986.

Wet No. 77, 1986

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ALGEMENE VERDUIDELIKENDE NOTA:

I **I** Woorde in vet druk tussen vierkantige hake dui skrappings uit bestaande verordenings aan.

_____ Woorde met 'n volstreep daaronder, dui invoegings in bestaande verordenings aan.

WET

Om voorsiening te maak vir die oordrag van sekere verpligtinge aan die Ontwikkelingsbank van Suider-Afrika; en die betaling van die surplus in die Staatsinkomsterekening op 31 Maart 1986 in die Spesiale Verdedigingsrekening; en om sekere verpligtinge en laste van die Staat te bevestig; die Wet op Desimale Munt, 1959, te herroep; tot wysiging van die Wisselwet, 1964, ten einde voorsiening te maak vir die ondertekening van skatkisorders en Poskantoor-tjeks deur middel van 'n rekenaar; tot wysiging van die Skatkis- en Ouditwet, 1975, ten einde sekere woordskrywings in te voeg; die benamings te verander van rekenings wat ingevolge die Grondwet van die Republiek van Suid-Afrika, 1983, ten opsigte van die Staatsinkomstefonds met betrekking tot die verskillende bevolkingsgroepe ingestel is; voorsiening te maak vir die kwytskelding van sekere gelde aan die Tesourie verskuldig; voorsiening te maak vir die ondersoek, nasien en ouditering deur die Ouditeur-generaal van rekenings ten opsigte van trustgoed en trustgeld; die aanstelling van auditpersoneel uit te brei; en sekere uitdrukkings te vervang; tot wysiging van die Wet op die Spesiale Rekening vir die Suid-Afrikaanse Polisie, 1985, ten einde verdere voorsiening te maak vir die ouditering van die rekening in daardie Wet bedoel; tot wysiging van die Wet op Finansiële Reëlings met die Transkei, 1976, die Wet op Finansiële Reëlings met Bophuthatswana, 1977, die Wet op Finansiële Reëlings met Venda, 1979, en die Wet op Finansiële Reëlings met Ciskei, 1981, ten einde voorsiening te maak vir die oordrag van die eiendomsreg ten opsigte van sekere goed aan Transkei, Bophuthatswana, Venda en Ciskei; tot wysiging van die Finansiëwet, 1978, ten einde die Minister van Finansies verder te magtig om ooreenkomste met versekeraars aan te gaan wat die Regering bind om betalings ten opsigte van sekere verliese aan versekeraars te maak; tot wysiging van die Wet op die Openbare Beleggingskommissaris, 1984, ten einde die betaling van sekere vergoeding en toelae uit die Rekening van die Openbare Beleggingskommissaris te reël; en voorsiening te maak vir die heffing van gelde deur die Openbare Beleggingskommissaris; tot wysiging van die Wet op die Leningsfonds vir Plaaslike Bestuur, 1984, ten einde die omskrywing van "plaaslike bestuur" te verbeter; en voorsiening te maak vir die heffing van gelde deur die Leningsfonds vir Plaaslike Bestuur; en om vir bykomstige aangeleenthede voorsiening te maak.

(Afrikaanse teks deur die Staatspresident geteken.)
(Goedgekeur op 27 Junie 1986.)

DAAR WORD BEPAAL deur die Staatspresident en die Parlement van die Republiek van Suid-Afrika, soos volg:—

Oordrag van
sekere verpligtinge
teenoor die
Leningsfonds ter
Bevordering van

1. Die verpligtinge van die Republieke van Transkei, Bophuthatswana, Venda en Ciskei teenoor die Leningsfonds ter Bevordering van Ekonomiese Samewerking ingestel by artikel 2 van die Wet op die Leningsfonds ter Bevordering van Ekonomiese

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GENERAL EXPLANATORY NOTE:

I Words in bold type in square brackets indicate omissions from existing enactments.

 Words underlined with solid line indicate insertions in existing enactments.

ACT

To provide for the transfer of certain obligations to the Development Bank of Southern Africa; and the payment of the surplus in the State Revenue Account on 31 March 1986 into the Special Defence Account; and to confirm certain obligations and liabilities of the State; to repeal the Decimal Coinage Act, 1959; to amend the Bills of Exchange Act, 1964, so as to provide for the signing of warrant-vouchers and Post Office cheques by means of a computer; to amend the Exchequer and Audit Act, 1975, so as to insert certain definitions; to alter the names of accounts established by the Republic of South Africa Constitution Act, 1983, in respect of the State Revenue Fund with regard to the different population groups; to provide for the remission of certain moneys owing to the Treasury; to provide for the investigation, examination and auditing by the Auditor-General of accounts in respect of trust money and trust property; to extend the appointment of audit personnel; and to substitute certain expressions; to amend the South African Police Special Account Act, 1985, so as to provide further for the auditing of the account referred to in that Act; to amend the Financial Arrangements with the Transkei Act, 1976, the Financial Arrangements with Bophuthatswana Act, 1977, the Financial Arrangements with Venda Act, 1979, and the Financial Arrangements with Ciskei Act, 1981, so as to provide for the transfer of ownership rights in respect of certain property to Transkei, Bophuthatswana, Venda and Ciskei; to amend the Finance Act, 1978, so as to further empower the Minister of Finance to enter into agreements with insurers binding the Government to make payments to insurers in respect of certain losses; to amend the Public Investment Commissioners Act, 1984, so as to regulate the payment of certain remuneration and allowances from the Account of the Public Investment Commissioners; and to provide for the imposition of levies by the Public Investment Commissioners; to amend the Local Authorities Loans Fund Act, 1984, so as to amend the definition of "local authority"; and to provide for the imposition of levies by the Local Authorities Loans Fund; and to provide for incidental matters.

(Afrikaans text signed by the State President.)
(Assented to 27 June 1986.)

BE IT ENACTED by the State President and the Parliament of the Republic of South Africa, as follows:—

1. The obligations of the Republics of Transkei, Bophuthatswana, Venda and Ciskei towards the Economic Co-operation Promotion Loan Fund established by section 2 of the Economic Co-operation Promotion Loan Fund Act, 1968 (Act No. 68 of 1968) are hereby transferred to the Development Bank of Southern Africa.

Transfer of certain obligations towards the Economic Co-operation Promotion Loan Fund.

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Ekonomiese Same-
werking aan die
Ontwikkelingsbank
van
Suider-Afrika.

Samewerking, 1968 (Wet No. 68 van 1968), ten opsigte van alle lenings ten bedrae van R176 063 700,02 ten opsigte waarvan by afsonderlike drieledige ooreenkomste tussen die Republiek van Suid-Afrika, die Ontwikkelingsbank van Suider-Afrika en die onderskeie Republieke van Transkei, Bophuthatswana, Venda en Ciskei ooreengekom is, word geag met ingang van 1 Februarie 1984 verpligtinge teenoor die Ontwikkelingsbank van Suider-Afrika te wees.

Bewilliging van
sekere bedrae
geld vir Spesiale
Verdedigings-
rekening.

2. Daar word hierby uit die Staatsinkomstefonds ten laste van die Staatsinkomsterekening vir die Spesiale Verdedigingsrekening ingestel by artikel 1 van die Wet op die Spesiale Verdedigingsrekening, 1974 (Wet No. 6 van 1974), 'n bedrag geld gelyk aan die surplus in die Staatsinkomsterekening op 31 Maart 1986, soos deur die Ouditeur-generaal gesertifiseer, bewillig.

Sekere verplig-
tinge en laste
is verpligtinge
en laste van
die Staat.

3. (1) In hierdie artikel beteken— 15
- (a) "Openbare Beleggingskommissaris" die Openbare Beleggingskommissaris bedoel in die Wet op die Openbare Beleggingskommissaris, 1984 (Wet No. 45 van 1984); en
- (b) "spesiale beperkte rekening" 'n spesiale beperkte rekening soos omskryf in regulasies uitgevaardig deur die Staatspresident kragtens artikel 9 van die Wet op Betaalmiddels en Wisselkoerse, 1933 (Wet No. 9 van 1933).
- (2) Al die verpligtinge en laste van die Openbare Beleggingskommissaris met betrekking tot die gelde wat in spesiale beperkte rekenings inbetaal is en sal word, is verpligtinge en laste van die Staat. 25

Herroeping van
Wet 61 van 1959.

4. Die Wet op Desimale Munt, 1959, word hierby herroep.

Wysiging van
artikel 1 van
Wet 34 van 1964,
soos gewysig deur
artikel 1 van
Wet 58 van 1977.

5. Artikel 1 van die Wisselwet, 1964, word hierby gewysig— 30
- (a) deur die volgende omskrywing na die omskrywing van "noteer" in te voeg:
"Poskantoorboek" 'n wissel getrek op die Suid-Afrikaanse Reserwebank teen die Poskantoorrekening;" en
- (b) deur die volgende omskrywing na die omskrywing van "reëlmatige betaling" in te voeg:
"skatkisorder" 'n wissel getrek op die Sekretaris van die Tesourie teen die Betaalmeester-generaalrekening;" 35

Wysiging van
artikel 95 van
Wet 34 van 1964.

6. Artikel 95 van die Wisselwet, 1964, word hierby gewysig deur die volgende subartikel by te voeg, terwyl die bestaande artikel subartikel (1) word:
- "(2) By die toepassing van subartikel (1) is die druk deur 'n rekenaar van die naam van 'n gevolmagtigde ondertekenaar van 'n skatkisorder of 'n Poskantoorboek op 'n skatkisorder of Poskantoorboek, toereikend en word dit geag die ondertekening daarvan te wees." 45

Wysiging van
artikel 1 van
Wet 66 van 1975,
soos gewysig deur
artikel 36 van
Proklamasie
85 van 1979
artikel 7 van
Wet 21 van 1980,
artikel 1 van
Wet 100 van 1984
en artikel 4 van
Wet 79 van 1985.

7. Artikel 1 van die Skatkis- en Ouditwet, 1975 (hieronder die Hoofwet genoem), word hierby gewysig— 50
- (a) deur in subartikel (1) paragraaf (a) van die omskrywing van "Tesourie" deur die volgende paragraaf te vervang:
- "(a) behalwe in artikels 6 (1) (b), 8, 13 (3) (h), 23, 31, 32, 33, 34, 38 (1) (i), 39 (1) (c) en 42 (9) (c) (i) vir sover dit betrekking het of van toepassing is op, of in verband staan met, 'n Begrotingsrekening rekening in artikel 2 (1) (b) bedoel of 'n wet wat deur 'n lid van 'n Ministersraad geadminestreer word, die sentrale finansiële gesag in die Staatsdiens wat gesetel is in die Departement van Finan-

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1968), in respect of all loans to the amount of R176 063 700,02 agreed upon in terms of separate tripartite agreements among the Republic of South Africa, the Development Bank of Southern Africa and the Republics of Transkei, Bophuthatswana, 5 Venda and Ciskei, are deemed to be obligations towards the Development Bank of Southern Africa with effect from 1 February 1984.

motion Loan
Fund to the
Development Bank
of Southern Africa.

2. There is hereby appropriated from the State Revenue Fund as a charge against the State Revenue Account for the Special 10 Defence Account established by section 1 of the Defence Special Account Act, 1974 (Act No. 6 of 1974), an amount of money equal to the surplus in the State Revenue Account on 31 March 1986, as certified by the Auditor-General.

Appropriation of
certain amounts
of money for
Special Defence
Account.

3. (1) In this section—

15 (a) "Public Investment Commissioners" means the Public Investment Commissioners referred to in the Public Investment Commissioners Act, 1984 (Act No. 45 of 1984); and

Certain obligations
and liabilities
are obligations
and liabilities
of the State.

20 (b) "special restricted account" means a special restricted account as defined in regulations made by the State President under section 9 of the Currency and Exchanges Act, 1933 (Act No. 9 of 1933).

(2) All the obligations and liabilities of the Public Investment Commissioners with regard to moneys paid into or to be paid 25 into special restricted accounts, shall be obligations and liabilities of the State.

4. The Decimal Coinage Act, 1959, is hereby repealed.

Repeal of
Act 61 of 1959.

5. Section 1 of the Bills of Exchange Act, 1964, is hereby amended—

30 (a) by the insertion of the following definition after the definition of "payment in due course":

Amendment of
section 1 of
Act 34 of 1964,
as amended by
section 1 of
Act 58 of 1977.

"Post Office cheque" means a bill drawn on the South African Reserve Bank against the Post Office Account;"; and

35 (b) by the insertion of the following definition after the definition of "value":

"warrant-voucher" means a bill drawn on the Secretary to the Treasury against the Paymaster-General's Account;".

40 6. Section 95 of the Bills of Exchange Act, 1964, is hereby amended by the addition of the following subsection, the existing section becoming subsection (1):

Amendment of
section 95 of
Act 34 of 1964.

45 "(2) For the purpose of subsection (1) the printing by a computer of the name of an authorized signatory of a warrant-voucher or a Post Office cheque on a warrant-voucher or Post Office cheque shall be sufficient, and shall be deemed to be the signing thereof."

7. Section 1 of the Exchequer and Audit Act, 1975 (hereinafter referred to as the principal Act), is hereby amended—

50 (a) by the substitution in subsection (1) for paragraph (a) of the definition of "Treasury" of the following paragraph:

Amendment of
section 1 of
Act 66 of 1975,
as amended by
section 36 of
Proclamation
85 of 1979,
section 7 of
Act 21 of 1980,
section 1 of
Act 100 of 1984
and section 4 of
Act 79 of 1985.

55 "(a) except in sections 6 (1) (b), 8, 13 (3) (h), 23, 31, 32, 33, 34, 38 (1) (i), 39 (1) (c) and 42 (9) (c) (i) in so far as they relate or apply to, or are connected with, an [Appropriation Account] account referred to in section 2 (1) (b) or any law which is administered by a member of a Ministers' Council, the central financial authority in the Public Service

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sies vermeld in die Staatsdienswet, 1984 (Wet No. 111 van 1984), en wie se bevoegdheid met betrekking tot die een of ander aangeleentheid uitgeoefen word deur die Minister van Finansies of 'n beampte in daardie Departement wat, uit hoofde van die indeling van werk in daardie Departement, met daardie aangeleentheid, handel;"; en

- (b) deur in subartikel (1) na die omskrywing van "Tesourie-instruksie" die volgende omskrywings in te voeg:
 "‘trustgeld’ geld deur 'n rekenpligtige beampte of an-

der persoon in diens van die Staat gehou ten behoeve van 'n persoon of instansie, welke geld nie Staatsgeld is nie;

‘trustgoed’ goed deur 'n rekenpligtige beampte of ander persoon in diens van die Staat gehou ten behoeve van 'n persoon of instansie, welke goed nie Staatsgoed is nie;".

Wysiging van artikel 2 van Wet 66 van 1975, soos gewysig deur artikel 2 van Wet 100 van 1984 en artikel 5 van Wet 79 van 1985.

8. Artikel 2 van die Hoofwet word hierby gewysig deur in subartikel (1) subparagrafe (i), (ii) en (iii) van paragraaf (b) deur onderskeidelik die volgende subparagrafe te vervang:

"(i) in die geval van die Blankes, die **[Begrotingsrekening]** Inkomsterekening: Volksraad;

(ii) in die geval van die Indiërs, die **[Begrotingsrekening]** Inkomsterekening: Raad van Afgevaardigdes; en

(iii) in die geval van die Kleurlinge, die **[Begrotingsrekening]** Inkomsterekening: Raad van Verteenwoordigers."

Invoeging van artikel 27E in Wet 66 van 1975.

9. Die volgende artikel word hierby in die Hoofwet na artikel 27D ingevoeg:

27E. (1) 'n Bedrag van R1 672 000 000 van die totale bedrag van lenings wat tot 31 Maart 1986 deur die Tesourie aan die Suid-Afrikaanse Vervoerdienste kragtens artikel 27 (1) uitbetaal is, word met ingang van 1 April 1986 geag permanente kapitaal te wees wat aan die Suid-Afrikaanse Vervoerdienste vir on- ekonomiese spoortrasiesdienste beskikbaar gestel is, en is nie aan die Tesourie terugbetaalbaar nie.

(2) Die Suid-Afrikaanse Vervoerdienste moet ten opsigte van 'n boekjaar rente op die permanente kapitaal bedoel in subartikel (1) bereken teen 'n koers gelyk aan die beswaarde gemiddelde koers van toepassing op die laaste dag van die voorafgaande boekjaar op die lenings in daardie subartikel bedoel, en die bedrag aan sodanige rente word nie aan die Tesourie betaal nie, maar deur die Suid-Afrikaanse Vervoerdienste behou en in sy boeke aangetoon as inkomste wat op spoortrasiesdienste gein is.

(3) Elkeen van die lenings in subartikel (1) bedoel, word vir die doeleindes van die berekening van die rente wat ingevolge artikel 27 (2) daarop betaal moet word, geag met ingang van 1 April 1986 verminder te wees met 'n bedrag wat in dieselfde verhouding tot die bedrag van die betrokke lening staan as wat die bedrag van die permanente kapitaal in genoemde subartikel (1) bedoel tot die totale bedrag van al sodanige lenings staan."

Wysiging van artikel 31 van Wet 66 van 1975, soos gewysig deur artikels 9 en 12 van Wet 100 van 1984.

10. Artikel 31 van die Hoofwet word hierby gewysig deur die volgende paragraaf by subartikel (1) te voeg:

"(s) leiding te gee in die hantering van en beheer uit te oefen oor alle trustgeld en trustgoed wat tydelik by 'n rekenpligtige beampte of ander persoon in diens van die Staat gedeponeer of gelaat is:"

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which is vested in the Department of Finance mentioned in the Public Service Act, 1984 (Act No. 111 of 1984), and whose powers in relation to any matter are exercised by the Minister of Finance or an officer in that Department who, by virtue of a division of work in that Department, deals with that matter;"; and

(b) by the insertion of the following definitions after the definition of "Treasury Instruction":

"'trust money' means money kept by an accounting officer or other person in the service of the State on behalf of a person or body, which money is not State money;

'trust property' means property kept by an accounting officer or other person in the service of the State on behalf of a person or body, which property is not State property;".

8. Section 2 of the principal Act is hereby amended by the substitution in subsection (1) for subparagraphs (i), (ii) and (iii) of paragraph (b) of the following subparagraphs, respectively:

"(i) in the case of the Whites, the **[Appropriation] Revenue** Account: House of Assembly;

(ii) in the case of the Indians, the **[Appropriation] Revenue** Account: House of Delegates; and

(iii) in the case of the Coloureds, the **[Appropriation] Revenue** Account: House of Representatives."

Amendment of section 2 of Act 66 of 1975, as amended by section 2 of Act 100 of 1984 and section 5 of Act 79 of 1985.

9. The following section is hereby inserted in the principal Act after section 27D:

Insertion of section 27E in Act 66 of 1975.

27E. (1) An amount of R1 672 000 000 of the aggregate amount of loans paid out by the Treasury to the South African Transport Services under section 27 (1) up to 31 March 1986, shall with effect from 1 April 1986 be deemed to be permanent capital made available to the South African Transport Services for uneconomical rail passenger services, and shall not be repayable to the Treasury.

(2) The South African Transport Services shall in respect of a financial year calculate interest on the permanent capital referred to in subsection (1) at a rate equal to the weighted average rate applicable on the last day of the preceding financial year to the loans referred to in that subsection, and the amount of such interest shall not be paid to the Treasury, but shall be retained by the South African Transport Services and reflected in its books as revenue collected on rail passenger services.

(3) Each of the loans referred to in subsection (1) shall, for the purposes of the calculation of the interest payable thereon in terms of section 27 (2), be deemed to have been reduced with effect from 1 April 1986 by an amount which bears the same ratio to the amount of the loan in question as the amount of the permanent capital referred to in the said subsection (1) bears to the aggregate amount of all such loans."

10. Section 31 of the principal Act is hereby amended by the addition to subsection (1) of the following paragraph:

Amendment of section 31 of Act 66 of 1975, as amended by sections 9 and 12 of Act 100 of 1984.

"(s) afford guidance in the handling of and exercise control over all trust money and trust property temporarily deposited or left in the care of an accounting officer or other person in the service of the State:"

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Wysiging van
artikel 41 van
Wet 66 van 1975,
soos gewysig deur
artikel 12 van
Wet 100 van 1981.

11. Artikel 41 van die Hoofwet word hierby gewysig deur paragraaf (a) van subartikel (10) deur die volgende paragraaf te vervang:

“(a) word die tydperk van sy diens as Ouditeur-generaal gereken as deel van en as aaneenlopend met sy diens in die Staatsdiens, met inbegrip, in die geval van so ’n lid van die Kommissie vir Administrasie, van die diens wat ingevolge die bepalings van artikel **[4 (13) (a) van die Staatsdienswet, 1957 (Wet No. 54 van 1957)] 3 (4) (a)** van die Wet op die Kommissie vir Administrasie, 1984 **(Wet No. 65 van 1984)**, as deel van en as aaneenlopend met sy diens in die Staatsdiens gereken word, vir doeleindes van verlof en pensioen, en bly die bepalings van ’n Pensioenwet wat op hom as sodanige beampte of werknemer of, in die geval van sy dood, op sy afhanklikes van toepassing is, wat nie met hierdie artikelstrydig is nie, *mutatis mutandis* aldus van toepassing; en”.

Wysiging van
artikel 42 van
Wet 66 van 1975,
soos gewysig deur
artikel 27 van
Wet 48 van 1977
en artikel 11 van
Wet 79 van 1985.

12. Artikel 42 van die Hoofwet word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

“(1) Die Ouditeur-generaal moet, behoudens andersluidende bepalings van die een of ander wet en behoudens die bepalings van subartikel (7), al die rekenings van alle rekenpligte beamptes en van alle ander persone in die Staatsdiens aan wie die ontvangs, bewaring, uitbetaling of uitreiking van Staatsgeld, seëls, sekuriteite, uitrusting, **[en]** voorrade, trustgeld en trustgoed toevertrou is, ondersoek, nasien en ouditeer.”.

Wysiging van
artikel 45 van
Wet 66 van 1975,
soos gewysig deur
artikel 27 van
Wet 48 van 1977,
artikel 18 van
Wet 101 van 1979
en artikels
11 en 12 van
Wet 100 van 1984.

13. Artikel 45 van die Hoofwet word hierby gewysig deur subartikel (1A) deur die volgende subartikel te vervang:

“(1A) Die Ouditeur-generaal doen vir die doeleindes van subartikel (1) verslag oor ’n rekening ingestel by die Wet op die Spesiale Rekening vir Buitelandse Sake, 1967 (Wet No. 38 van 1967), die Wet op die Spesiale Rekening vir Veiligheidsdienste, 1969 (Wet No. 81 van 1969), die Wet op die Spesiale Verdedigingsrekening, 1974 (Wet No. 6 van 1974), die Wet op die Rekening vir Geheime Dienste, 1978 (Wet No. 56 van 1978), **[en]** die Wet op die Spesiale Rekening vir die Inligtingsdiens van Suid-Afrika, 1979 (Wet No. 108 van 1979), en die Wet op die Spesiale Rekening vir die Suid-Afrikaanse Polisie, 1985 (Wet No. 74 van 1985), met inagneming van die spesiale aard van die rekening, en beperk sodanige verslag in die mate wat die Minister van Finansies, na oorlegpleging met die Staatspresident en die Ouditeur-generaal, mag bepaal.”.

Vervanging van
artikel 50 van
Wet 66 van 1975.

14. Artikel 50 van die Hoofwet word hierby deur die volgende artikel vervang:

“Oudit-personeel. 50. Die Ouditeur-generaal verrig die werksaamhede wat by hierdie Wet of enige ander Wet aan hom opgedra is, met die hulp van persone wat ingevolge die Staatsdienswet, **[1957 (Wet No. 54 van 1957)] 1984 (Wet No. 111 van 1984)**, in sy **[Departement] Kantoor** aangestel is, **[Met dien verstande dat die Ouditeur-generaal vir die doeleindes van die ouditering van die rekenings van ’n statutêre liggaam, een of meer persone kan aanstel om hom te help]** of ander persone wat hy na goeddunke en onderworpe aan die voorskrifte wat hy goedvind, kan aanstel.”.

Vervanging van sekere uitdrukkings in Wet 66 van 1975.

15. Die Hoofwet word hierby gewysig—

- (a) deur die uitdrukking “Begrotingsrekening”, oral waar dit in artikels 2 (2), 4 (1) (b), 4 (3) (b) (i) en 4 (4) voorkom, deur die uitdrukking “rekening” te vervang;
- (b) deur die uitdrukking “Staatsdepartement”, oral waar

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11. Section 41 of the principal Act is hereby amended by the substitution for paragraph (a) of subsection (10) of the following paragraph:

Amendment of section 41 of Act 66 of 1975, as amended by section 12 of Act 100 of 1981.

5 “(a) the period of his service as Auditor-General shall be reckoned as part of and continuous with his employment in the Public Service, including, in the case of such a member of the Commission for Administration, that service which in terms of the provisions of section
10 **[4 (13) (a) of the Public Service Act, 1957 (Act No. 54 of 1957)]**. 3 (4) (a) of the Commission for Administration Act, 1984 (Act No. 65 of 1984), is reckoned as part of and continuous with his employment in the Public Service, for purposes of leave and pension, and the provisions of any pensions Act applicable to him as such
15 officer or employee, or in the event of his death, to his dependants, which are not inconsistent with this section, shall *mutatis mutandis* continue so to apply; and”.

12. Section 42 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

Amendment of section 42 of Act 66 of 1975, as amended by section 27 of Act 48 of 1977 and section 11 of Act 79 of 1985.

20 “(1) The Auditor-General shall, subject to anything to the contrary in any law contained and subject to the provisions of subsection (7), investigate, examine and audit all the accounts of all accounting officers and of all other persons in the Public Service entrusted with the receipt, custody,
25 payment or issue of State moneys, stamps, securities, equipment, **[and]** stores, trust money and trust property.”

13. Section 45 of the principal Act is hereby amended by the substitution for subsection (1A) of the following subsection:

Amendment of section 45 of Act 66 of 1975, as amended by section 27 of Act 48 of 1977, section 18 of Act 101 of 1979 and sections 11 and 12 of Act 100 of 1984.

30 “(1A) The Auditor-General shall for the purposes of subsection (1) report on an account established by the Foreign Affairs Special Account Act, 1967 (Act No. 38 of 1967), the Security Services Special Account Act, 1969 (Act No. 81 of 1969), the Defence Special Account Act, 1974 (Act No. 6 of 1974), the Secret Services Account Act, 1978 (Act No. 56 of 1978), **[or]** the Information Service of South Africa Special Account Act, 1979 (Act No. 108 of 1979), or the South African Police Special Account Act, 1985 (Act No. 74 of 1985),
35 with due regard to the special nature of the account, and shall limit such report to the extent that the Minister of Finance, after consultation with the State President and the Auditor-General, may determine.”

14. The following section is hereby substituted for section 50 of the principal Act:

Substitution of section 50 of Act 66 of 1975.

45 “Audit staff. 50. The Auditor-General shall perform the functions assigned to him by this or any other Act with the assistance of persons appointed in his **[Department] Office** in terms of the Public Service Act, **[1957 (Act No. 54 of 1957)]** 1984 (Act No. 111 of 1984), **[:** Provided that the Auditor-General may, for the purpose of the auditing of the accounts of a statutory body, appoint one] or [more] other persons [to assist him] which he may appoint at his discretion and subject to such directions as he may deem expedient.”

55 15. The principal Act is hereby amended—

Substitution of certain expressions in Act 66 of 1975.

(a) by the substitution for the expression “Appropriation Account”, wherever it occurs in sections 2 (2), 4 (1) (b), 4 (3) (b) (i) and 4 (4), of the expression “account”;
(b) by the substitution for the expression “department of

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dit in artikels 15 (3), 34 (1), (2) en (3) en 38 (1) (j) voorkom, deur die uitdrukking "departement" te vervang; en

- (c) deur die uitdrukking "Staatsdienswet, 1957 (Wet No. 54 van 1957)" of "Staatsdienswet, 1957", oral waar dit in artikels 15 (3), 36 (1) en (3) en 41 (3) voorkom, deur die uitdrukking "Staatsdienswet, 1984 (Wet No. 111 van 1984)" te vervang.

Vervanging van artikel 3 van Wet 106 van 1976, soos vervang deur artikel 12 van Wet 79 van 1985.

16. (1) Artikel 3 van die Wet op Finansiële Reëlins met die Transkei, 1976, word hierby deur die volgende artikel vervang:

"Oordrag van goed aan Transkei of sy genomineerde. 3. (1) Indien goed waarvan die eiendomsreg of beheer by die Staat, met inbegrip van die Suid-Afrikaanse Ontwikkelingstrust, die Poskantoor, die [Spoorweg- en Hawe-administrasie] Suid-Afrikaanse Vervoerdienste en die provinsiale administrasie van die provinsie die Kaap die Goeie Hoop, berus, gebruik word in verband met dienste waarvoor die Transkei op die datum van inwerkingtreding van die Wet op die Status van die Transkei, 1976, of daarna verantwoordelik word, kan dié goed aan die Transkei of sy genomineerde oorgedra word.

(2) Goedere bedoel in subartikel (1) en wat by die inwerkingtreding van die Finansiële Wet, 1986, nog nie ingevolge genoemde subartikel aan die Transkei oorgedra is nie, of wat na so 'n datum oorgedra kan word, is die eiendom van die Transkei en word geag te alle tersaaklike tye aan die Transkei oorgedra te gewees het."

(2) Subartikel (1) van artikel 3 van die Wet op Finansiële Reëlins met die Transkei, 1976, soos vervang deur subartikel (1) van hierdie artikel, word geag op 26 Oktober 1976 in werking te getree het.

Vervanging van artikel 3 van Wet 93 van 1977, soos vervang deur artikel 13 van Wet 79 van 1985.

17. (1) Artikel 3 van die Wet op Finansiële Reëlins met Bophuthatswana, 1977, word hierby deur die volgende artikel vervang:

"Oordrag van goed aan Bophuthatswana of sy genomineerde. 3. (1) Indien goed waarvan die eiendomsreg of beheer by die Staat, met inbegrip van die Suid-Afrikaanse Ontwikkelingstrust, die Poskantoor, die [Spoorweg- en Hawe-administrasie] Suid-Afrikaanse Vervoerdienste en die provinsiale administrasies van die provinsie die Kaap die Goeie Hoop, die provinsie Oranje-Vrystaat en die provinsie Transvaal, berus, gebruik word in verband met dienste waarvoor Bophuthatswana op die datum van inwerkingtreding van die Wet op die Status van Bophuthatswana, 1977, of daarna verantwoordelik word, kan dié goed aan Bophuthatswana of sy genomineerde oorgedra word.

(2) Goedere bedoel in subartikel (1) en wat by die inwerkingtreding van die Finansiële Wet, 1986, nog nie ingevolge genoemde subartikel aan Bophuthatswana oorgedra is nie, of wat na so 'n datum oorgedra kan word, is die eiendom van Bophuthatswana en word geag te alle tersaaklike tye aan Bophuthatswana oorgedra te gewees het."

(2) Subartikel (1) van artikel 3 van die Wet op Finansiële Reëlins met Bophuthatswana, 1977, soos vervang deur subartikel (1) van hierdie artikel, word geag op 6 Desember 1977 in werking te getree het.

Wysiging van artikel 6 van Wet 94 van 1978, soos gewysig deur artikel 16 van Wet 113 van 1984.

18. Artikel 6 van die Finansiële Wet, 1978, word hierby gewysig—

- (a) deur na paragraaf (b) van subartikel (2) die volgende paragraaf in te voeg:

"(bA) enige oproer, staking of openbare onrus, of enige

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State", wherever it occurs in sections 15 (3), 34 (1), (2) and (3) and 38 (1) (j), of the expression "department"; and

- 5 (c) by the substitution for the expression "Public Service Act, 1957 (Act No. 54 of 1957)" or "Public Service Act, 1957", wherever it occurs in sections 15 (3), 36 (1) and (3) and 41 (3), of the expression "Public Service Act, 1984 (Act No. 111 of 1984)".

16. (1) The following section is hereby substituted for section 10 3 of the Financial Arrangements with the Transkei Act, 1976:

"Transfer of property to Transkei or its nominee.

3. (1) If any property the ownership or control of which is vested in the State, including the South African Development Trust, the Post Office, the [Railways and Harbours Administration] South African Transport Services and the provincial administration of the Province of the Cape of Good Hope, is used in connection with services for which the Transkei becomes responsible on the date of commencement of the Status of the Transkei Act, 1976, or thereafter, such property may be transferred to the Transkei or its nominee.

Substitution of section 3 of Act 106 of 1976, as substituted by section 12 of Act 79 of 1985.

(2) Property referred to in subsection (1) and which at the commencement of the Finance Act, 1986, has not yet been transferred in terms of the said subsection to the Transkei, or which may be transferred after such date, is the property of the Transkei and is deemed to have been transferred to the Transkei at all relevant times."

- 30 (2) Subsection (1) of section 3 of the Financial Arrangements with the Transkei Act, 1976, as substituted by subsection (1) of this section, shall be deemed to have come into operation on 26 October 1976.

17. (1) The following section is hereby substituted for section 3 3 of the Financial Arrangements with Bophuthatswana Act, 35 1977:

"Transfer of property to Bophuthatswana or its nominee.

3. (1) If any property the ownership or control of which is vested in the State, including the South African Development Trust, the Post Office, the [Railways and Harbours Administration] South African Transport Services and the provincial administrations of the Province of the Cape of Good Hope, the Orange Free State Province and the Transvaal Province, is used in connection with services for which Bophuthatswana becomes responsible on the date of commencement of the Status of Bophuthatswana Act, 1977, or thereafter, such property may be transferred to Bophuthatswana or its nominee.

Substitution of section 3 of Act 93 of 1977, as substituted by section 13 of Act 79 of 1985.

(2) Property referred to in subsection (1) and which at the commencement of the Finance Act, 1986, has not yet been transferred in terms of the said subsection to Bophuthatswana, or which may be transferred after such date, is the property of Bophuthatswana and is deemed to have been transferred to Bophuthatswana at all relevant times."

- 55 (2) Subsection (1) of section 3 of the Financial Arrangements with Bophuthatswana Act, 1977, as substituted by subsection (1) of this section, shall be deemed to have come into operation on 6 December 1977.

18. Section 6 of the Finance Act, 1978, is hereby amended—

- 60 (a) by the insertion after paragraph (b) of subsection (2) of the following paragraph:

"(bA) any riot, strike or public disorder, or any act or

Amendment of section 6 of Act 94 of 1978, as amended by section 16 of Act 113 of 1984.

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daad of handeling wat tot gevolg het of daarop gemik is om oproer, 'n staking of openbare onrus te veroorsaak;"

- (b) deur paragraaf (c) van subartikel (2) deur die volgende paragraaf te vervang: 5
 "(c) enige poging tot optrede in paragraaf (a), [of] (b) of (bA) bedoel;" en
- (c) deur paragraaf (d) van subartikel (2) deur die volgende paragraaf te vervang: 10
 "(d) die optrede van 'n wettig ingestelde owerheid by 10 die beheer, voorkoming of onderdrukking van, of terwyl op ander wyse gehandel word met, 'n gebeurtenis in paragraaf (a), (b), [of] (bA) of (c) bedoel."

Vervanging van artikel 3 van Wet 105 van 1979, soos vervang deur artikel 14 van Wet 79 van 1985.

19. (1) Artikel 3 van die Wet op Finansiële Reëlins met Venda, 1979, word hierby deur die volgende artikel vervang: 15

"Oordrag van goed aan Venda of sy genomineerde. 3. (1) Indien goed waarvan die eiendomsreg of beheer by die Staat, met inbegrip van die Suid-Afrikaanse Ontwikkelingstrust, die Poskantoor, die [Spoorweg- en Hawe-administrasie] Suid-Afrikaanse Vervoerdienste en die provinsiale administrasie van die provinsie Transvaal, berus, gebruik word in verband met dienste waarvoor Venda op die datum van inwerkingtreding van hierdie Wet of daarna verantwoordelik word, kan dié goed aan Venda of sy genomineerde oorgedra word. 20 25

(2) Goedere bedoel in subartikel (1) en wat by die inwerkingtreding van die Finansiële Wet, 1986, nog nie ingevolge genoemde subartikel aan Venda oorgedra is nie, of wat na so 'n datum oorgedra kan word, is die eiendom van Venda en word geag te alle tersaaklike tye aan Venda oorgedra te gewees het." 30

(2) Subartikel (1) van artikel 3 van die Wet op Finansiële Reëlins met Venda, 1979, soos vervang deur subartikel (1) van hierdie artikel, word geag op 13 September 1979 in werking te getree het. 35

Vervanging van artikel 3 van Wet 118 van 1981, soos vervang deur artikel 15 van Wet 79 van 1985.

20. (1) Artikel 3 van die Wet op Finansiële Reëlins met Ciskei, 1981, word hierby deur die volgende artikel vervang:

"Oordrag van goed aan Ciskei of sy genomineerde. 3. (1) Indien goed waarvan die eiendomsreg of beheer by die Staat, met inbegrip van die Suid-Afrikaanse Ontwikkelingstrust, die Poskantoor, die [Spoorweg- en Hawe-administrasie] Suid-Afrikaanse Vervoerdienste en die provinsiale administrasie van die provinsie die Kaap die Goeie Hoop, berus, gebruik word in verband met dienste waarvoor Ciskei op die datum van inwerkingtreding van hierdie Wet of daarna verantwoordelik word, kan dié goed aan Ciskei of sy genomineerde oorgedra word. 40 45

(2) Goedere bedoel in subartikel (1) en wat by die inwerkingtreding van die Finansiële Wet, 1986, nog nie ingevolge genoemde subartikel aan Ciskei oorgedra is nie, of wat na so 'n datum oorgedra kan word, is die eiendom van Ciskei en word geag te alle tersaaklike tye aan Ciskei oorgedra te gewees het." 50

(2) Subartikel (1) van artikel 3 van die Wet op Finansiële Reëlins met Ciskei, 1981, soos vervang deur subartikel (1) van hierdie artikel, word geag op 4 Desember 1981 in werking te getree het. 55

Wysiging van artikel 2 van Wet 45 van 1984.

21. Artikel 2 van die Wet op die Openbare Beleggingskommissaris, 1984, word hierby gewysig deur die volgende subartikel te voeg: 60

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activity which is calculated or directed to bring about a riot, strike or public disorder;";

(b) by the substitution for paragraph (c) of subsection (2) of the following paragraph:

5 "(c) any attempt to perform any act referred to in paragraph (a), **[or] (b) or (bA);**"; and

(c) by the substitution for paragraph (d) of subsection (2) of the following paragraph:

10 "(d) the act of any lawfully established authority in controlling, preventing, suppressing or in any other way dealing with, any occurrence referred to in paragraph (a), (b), **(bA) or (c).**"

19. (1) The following section is hereby substituted for section 3 of the Financial Arrangements with Venda Act, 1979:

Substitution of section 3 of Act 105 of 1979, as substituted by section 14 of Act 79 of 1985.

15 "Transfer of property to Venda or its nominee. 3. (1) If any property the ownership or control of which is vested in the State, including the South African Development Trust, the Post Office, the **[Railways and Harbours Administration]** South African Transport Services and the provincial administration of the Transvaal Province, is used in connection with services for which Venda becomes responsible on the date of commencement of this Act, or thereafter, such property may be transferred to Venda or its nominee.

20 (2) Property referred to in subsection (1) and which at the commencement of the Finance Act, 1986, has not yet been transferred in terms of the said subsection to Venda, or which may be transferred after such date, is the property of Venda and is deemed to have been transferred to Venda at all relevant times."

25 (2) Subsection (1) of section 3 of the Financial Arrangements with Venda Act, 1979, as substituted by subsection (1) of this section, shall be deemed to have come into operation on 13 September 1979.

20. (1) The following section is hereby substituted for section 3 of the Financial Arrangements with Ciskei Act, 1981:

Substitution of section 3 of Act 118 of 1981, as substituted by section 15 of Act 79 of 1985.

40 "Transfer of property to Ciskei or its nominee. 3. (1) If any property the ownership or control of which is vested in the State, including the South African Development Trust, the Post Office, the **[Railways and Harbours Administration]** South African Transport Services and the provincial administration of the Province of the Cape of Good Hope, is used in connection with services for which Ciskei becomes responsible on the date of commencement of this Act, or thereafter, such property may be transferred to Ciskei or its nominee.

45 (2) Property referred to in subsection (1) and which at the commencement of the Finance Act, 1986, has not yet been transferred in terms of the said subsection to Ciskei, or which may be transferred after such date, is the property of Ciskei and is deemed to have been transferred to Ciskei at all relevant times."

50 (2) Subsection (1) of section 3 of the Financial Arrangements with Ciskei Act, 1981, as substituted by subsection (1) of this section, shall be deemed to have come into operation on 4 December 1981.

60 21. Section 2 of the Public Investment Commissioners Act, 1984, is hereby amended by the addition of the following subsection:

Amendment of section 2 of Act 45 of 1984.

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“(9) Aan ’n persoon in subartikel (2) (b) (ii) bedoel en sy plaasvervanger kan uit gelde in die bankrekening die vergoeding en toelaes betaal word wat die Minister van tyd tot tyd bepaal.”.

Vervanging van
artikel 4 van
Wet 45 van 1984.

22. Artikel 4 van die Wet op die Openbare Beleggingskommissaris, 1984, word hierby deur die volgende artikel vervang:

“Verrigting
van administratiewe
werk van
kommissaris-
sise.

4. Die administratiewe werk verbonde aan die verrigting van die werksaamhede van die kommissaris word verrig deur beamptes in die departement wat vir dié doel deur die direkteur-generaal aangewys is, en uitgawes in hierdie verband, met inbegrip van vergoeding en toelaes, word uit die bankrekening betaal.”.

Wysiging van
artikel 5 van
Wet 45 van 1984.

23. Artikel 5 van die Wet op die Openbare Beleggingskommissaris, 1984, word hierby gewysig—

(a) deur subartikel (3) deur die volgende subartikel te vervang:

“(3) Behoudens die bepalings van die Wet op die Suid-Afrikaanse Reserwebank, 1944 (Wet No. 29 van 1944), kan die kommissaris by wyse van oortrokke rekening by die bank, op die voorwaardes wat die kommissaris en die bank by onderlinge ooreenkoms bepaal, die somme geld leen wat hulle nodig ag om tydelike tekorte in die bankrekening te bestry, en enige rente op sodanige lenings word uit die **[Staatsinkomstefonds]** bankrekening betaal.”; en

(b) deur die volgende subartikel by te voeg:

“(4) Enige surplus in die bankrekening, met inbegrip van surplusrente op Voogdyfondsgelde en rente verdien op die belegging van Voogdyreserwefondsgeld, soos gesertifiseer deur die Ouditeur-generaal, maar bo en behalwe fondse oorgeplaas na ’n gebeurlikheidsreserwe, word in die Staatsinkomstefonds gestort.”.

Wysiging van
artikel 6 van
Wet 45 van 1984.

24. Artikel 6 van die Wet op die Openbare Beleggingskommissaris, 1984, word hierby gewysig deur die volgende subartikel by te voeg:

“(7) Die kommissaris kan gelde hef wat betaal moet word deur ’n liggaam of raad, of uit ’n fonds of rekening wat by of kragtens die een of ander wet ingestel is, ten opsigte van ’n deposito of deposito’s wat ingevolge ’n bepaling in daardie wet, of daardie wet soos ingevolge artikel 14 (2) (a) uitgelê, aan die kommissaris vir belegging ingevolge hierdie Wet betaal moet word.”.

Wysiging van
artikel 1 van
Wet 67 van 1984.

25. Artikel 1 van die Wet op die Leningsfonds vir Plaaslike Besture, 1984, word hierby gewysig—

(a) deur in subartikel (1) paragraaf (a) van die omskrywing van “plaaslike bestuur” te skrap; en

(b) deur in subartikel (1) paragraaf (b) van die omskrywing van “plaaslike bestuur” deur die volgende paragraaf te vervang:

“(b) ’n **[Administrasieraad]** Ontwikkelingsraad by artikel **[2]** 3 van die **[Wet op die Administrasie van Swart Sake, 1971 (Wet No. 45 van 1971)]** Wet op die Ontwikkeling van Swart Gemeenskappe, 1984 (Wet No. 4 van 1984), ingestel;”.

Wysiging van
artikel 5 van
Wet 67 van 1984.

26. Artikel 5 van die Wet op die Leningsfonds vir Plaaslike Besture, 1984, word hierby gewysig deur subartikel (5) deur die volgende subartikel te vervang:

“(5) Aan ’n persoon in subartikel (1) (b) en (c) bedoel en sy plaasvervanger kan uit gelde **[wat vir dié doel bewillig word]** in die fonds die vergoeding en toelaes betaal word wat die Minister bepaal.”.

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"(9) A person referred to in subsection (2) (b) (ii) and his alternate may be paid from moneys in the bank account such remuneration and allowances as the Minister may from time to time determine."

- 5 22. The following section is hereby substituted for section 4 of the Public Investment Commissioners Act, 1984:

Substitution of
section 4 of
Act 45 of 1984.

"Perform-
ance of ad-
ministrative
work of com-
missioners.

4. The administrative work incidental to the performance of the functions of the commissioners shall be performed by officers in the department designated for such purpose by the director-general, and expenditure in this regard, including remuneration and allowances, shall be paid from the bank account."

- 15 23. Section 5 of the Public Investment Commissioners Act, 1984, is hereby amended—

Amendment of
section 5 of
Act 45 of 1984.

- (a) by the substitution for subsection (3) of the following subsection:

20 "(3) Subject to the provisions of the South African Reserve Bank Act, 1944 (Act No. 29 of 1944), the commissioners may borrow from the bank by way of overdraft, on such conditions as the commissioners and the bank may by mutual agreement determine, such sums of money as they may deem necessary to meet temporary deficits in the bank account, and any interest on such loans shall be paid from the **[State Revenue Fund]** bank account."; and

- (b) by the addition of the following subsection:

30 "(4) Any surplus in the bank account, including surplus interest on Guardian Fund moneys and interest earned on the investment of Guardian Reserve Fund moneys, as certified by the Auditor-General, but over and above funds transferred to a contingency reserve, shall be paid into the State Revenue Fund."

- 35 24. Section 6 of the Public Investment Commissioners Act, 1984, is hereby amended by the addition of the following subsection:

Amendment of
section 6 of
Act 45 of 1984.

40 "(7) The commissioners may impose levies which shall be paid by a body or council, or out of a fund or account, established by or under any law, in respect of a deposit or deposits which shall be paid in terms of a provision of that law, or that law as construed in terms of section 14 (2) (a), to the commissioners for investment in terms of this Act."

- 45 25. Section 1 of the Local Authorities Loans Fund Act, 1984, is hereby amended—

Amendment of
section 1 of
Act 67 of 1984.

- (a) by the deletion in subsection (1) of paragraph (a) of the definition of "local authority"; and

- (b) by the substitution in subsection (1) for paragraph (b) of the definition of "local authority" of the following paragraph:

50 "(b) **[an Administration]** a Development Board established by section **[2] 3** of the **[Black Affairs Administration Act, 1971 (Act No. 45 of 1971)] Black Communities Development Act, 1984 (Act No. 4 of 1984);"**

- 55 26. Section 5 of the Local Authorities Loans Fund Act, 1984, is hereby amended by the substitution for subsection (5) of the following subsection:

Amendment of
section 5 of
Act 67 of 1984.

60 "(5) A person referred to in subsection (1) (b) and (c) and his alternate may be paid, from moneys **[appropriated for such purpose]** in the fund, such remuneration and allowances as the Minister may determine."

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Vervanging van
artikel 9 van
Wet 67 van 1984.

27. Artikel 9 van die Wet op die Leningsfonds vir Plaaslike Besture, 1984, word hierby deur die volgende artikel vervang:

“Verrigting
van admini-
stratiewe
werk van
raad.

9. Die administratiewe werk verbonde aan die verrigting van die werksaamhede van die raad word verrig deur beamptes in die departement wat vir dié 5
doel deur die direkteur-generaal aangewys is, en uitgawes in hierdie verband, met inbegrip van vergoeding en toelaes, word betaal uit die fonds.”

Kort titel.

28. Hierdie Wet heet die Finansiewet, 1986.

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27. The following section is hereby substituted for section 9 of the Local Authorities Loans Fund Act, 1984:

Substitution of
section 9 of
Act 67 of 1984.

5 "Performance of administrative work of board.

9. The administrative work incidental to the performance of the functions of the board shall be performed by officers in the department designated for such purpose by the director-general, and expenditure in this regard, including remuneration and allowances, shall be paid from the fund.".

28. This Act shall be called the Finance Act, 1986.

Short title.

